

Maine Revised Statutes

Title 36: TAXATION

Chapter 721: MILK HANDLING FEE HEADING: PL 2005, c. 396, §8 (new)

§4903. CREDIT OR REFUND FOR FEE PAID FOR PACKAGED MILK

1. Credit or refund allowed. A handler or handler's designee may claim a credit or refund for a fee paid pursuant to this chapter on packaged milk that is subsequently exported from this State by a customer of the handler or the handler's designee for sale out of state.

[2011, c. 125, §3 (NEW) .]

2. Handler's claim for credit or refund. A handler claiming a credit or refund under subsection 1 must file a claim with the assessor. The credit or refund must be claimed on the report required under section 4902, subsection 5. A handler may not claim a credit or refund under this section for any sales occurring before October 1, 2011.

[2011, c. 125, §3 (NEW) .]

3. Designee's claim for credit or refund. A handler's designee claiming a credit or refund under subsection 1 must file a claim with the assessor. The credit or refund must be claimed on a report required under section 4902, subsection 5 or other form as prescribed by the assessor. A handler's designee may not claim a credit or refund under this section for any sales occurring before October 1, 2011.

[2011, c. 125, §3 (NEW) .]

SECTION HISTORY

2011, c. 125, §3 (NEW) .

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 126th Maine Legislature and is current through August 1, 2014. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.